

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Tri-Central Community Schools (7935)

| Tri-Central Community Schools (7935) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|-------------|-------------|-------------|-------------|------------------------------------|-----------------------------|
| Student Academic Achievement | | | | | | |
| Certified Salaries (110) | \$3,024,122 | \$2,874,075 | \$2,686,898 | \$2,260,946 | -7% | -16% |
| Noncertified Salaries (120) | \$385,566 | \$387,389 | \$376,696 | \$274,696 | -8% | -27% |
| Group Health Insurance (222) | \$371,348 | \$352,689 | \$317,488 | \$269,805 | -8% | -15% |
| Social Security-Certified Employee Retirement (212) | \$220,874 | \$210,139 | \$197,335 | \$166,032 | -7% | -16% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$196,482 | \$187,974 | \$173,449 | \$161,847 | -5% | -7% |
| Other Purchased Professional and Technical Services (319) | \$43,320 | \$0 | \$1,169 | \$86,602 | 19% | > 500% |
| Textbooks (630) | \$43,703 | \$64,591 | \$8,627 | \$85,088 | 18% | > 500% |
| Nonlicensed Employees Temporary Salaries (136) | \$70,078 | \$76,034 | \$41,430 | \$83,967 | 5% | 103% |
| Transfer Tuition to Other School Corporations Within the State (561) | \$183,747 | \$109,036 | \$33,038 | \$56,221 | -26% | 70% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$0 | \$5,000 | \$15,799 | \$49,931 | N/A | 216% |
| Social Security-Noncertified Employee Retirement (211) | \$34,881 | \$35,379 | \$31,988 | \$27,363 | -6% | -14% |
| Operational Supplies (611) | \$84,882 | \$89,350 | \$47,483 | \$25,938 | -26% | -45% |
| Group Life Insurance (221) | \$30,974 | \$28,110 | \$24,435 | \$21,977 | -8% | -10% |
| Other General Supplies (615, 660 to 689) | \$1,023 | \$750 | \$17,846 | \$20,839 | 112% | 17% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$33,891 | \$47,415 | \$31,155 | \$20,397 | -12% | -35% |
| Computer Hardware (741) | \$16,582 | \$2,607 | \$59,872 | \$14,355 | -4% | -76% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$19,444 | \$18,763 | \$14,166 | \$9,225 | -17% | -35% |
| Group Accident Insurance (223) | \$0 | \$0 | \$2,264 | \$5,316 | N/A | 135% |
| Other Employee Benefits (241 to 290) | \$3,967 | \$4,062 | \$3,930 | \$4,239 | 2% | 8% |
| Dues and Fees (810) | \$7,888 | \$4,999 | \$3,260 | \$3,108 | -21% | -5% |
| Purchased Professional and Technnical Statistical Services (317) | \$0 | \$0 | \$0 | \$3,000 | N/A | N/A |
| Severance/Early Retirement Pay (213) | \$3,260 | \$2,000 | \$1,860 | \$1,960 | -12% | 5% |
| Periodicals (650) | \$3,363 | \$2,251 | \$67 | \$1,796 | -15% | > 500% |
| Bank Service Charges (871) | \$0 | \$0 | \$124 | \$893 | N/A | > 500% |
| Travel (580) | \$3,111 | \$1,559 | \$691 | \$875 | -27% | 27% |
| Equipment (730) | \$0 | \$62,747 | \$3,742 | \$565 | N/A | -85% |
| Technology Related Professional Development (748) | \$1,128 | \$1,366 | \$1,175 | \$325 | -27% | -72% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$0 | \$0 | \$0 | \$270 | N/A | N/A |
| Purchased Professional and Technnical Staff Services (314) | \$248 | \$0 | \$0 | \$0 | -100% | N/A |
| Library Books (640) | \$10,896 | \$8,641 | \$1,004 | \$0 | -100% | -100% |
| Purchased Professional and Technnical Pupil Services (313) | \$3,155 | \$2,557 | \$0 | \$0 | -100% | N/A |
| Miscellaneous Objects (876 to 899) | \$0 | \$0 | \$50 | \$0 | N/A | -100% |
| Workers Compensation Insurance (225) | \$22,467 | \$17,522 | \$0 | \$0 | -100% | N/A |
| Public Employees Retirement Fund (214) | \$0 | \$4,165 | \$4,725 | \$0 | N/A | -100% |
| Purchased Professional and Technnical Instructional Programs Improvement Services (312) | \$879 | \$4,321 | \$1,920 | \$0 | -100% | -100% |

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Biannual Financial Report Data
Tri-Central Community Schools (7935)

| Tri-Central Community Schools (7935) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|--------------------|--------------------|--------------------|--------------------|---|------------------------------------|
| Student Academic Achievement Total | \$4,821,276 | \$4,605,491 | \$4,103,687 | \$3,657,576 | -7% | -11% |
| Student Instructional Support | | | | | | |
| Certified Salaries (110) | \$472,712 | \$468,916 | \$449,757 | \$375,747 | -6% | -16% |
| Noncertified Salaries (120) | \$199,851 | \$172,866 | \$171,304 | \$168,377 | -4% | -2% |
| Group Health Insurance (222) | \$132,328 | \$117,136 | \$107,964 | \$87,339 | -10% | -19% |
| Social Security-Certified Employee Retirement (212) | \$36,235 | \$36,017 | \$34,049 | \$28,482 | -6% | -16% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$25,515 | \$25,521 | \$24,388 | \$18,814 | -7% | -23% |
| Public Employees Retirement Fund (214) | \$16,783 | \$15,978 | \$17,086 | \$18,659 | 3% | 9% |
| Social Security-Noncertified Employee Retirement (211) | \$14,676 | \$12,551 | \$12,722 | \$12,821 | -3% | 1% |
| Operational Supplies (611) | \$9,469 | \$8,892 | \$7,874 | \$8,361 | -3% | 6% |
| Other Employee Benefits (241 to 290) | \$12,746 | \$11,489 | \$10,409 | \$8,307 | -10% | -20% |
| Group Life Insurance (221) | \$11,798 | \$10,379 | \$9,725 | \$7,215 | -12% | -26% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$6,880 | \$9,735 | \$6,539 | \$5,897 | -4% | -10% |
| Other Purchased Professional and Technical Services (319) | \$670 | \$2,282 | \$2,394 | \$3,362 | 50% | 40% |
| Severance/Early Retirement Pay (213) | \$2,275 | \$2,200 | \$1,800 | \$2,275 | 0% | 26% |
| Travel (580) | \$5,514 | \$3,395 | \$4,668 | \$2,210 | -20% | -53% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$2,622 | \$2,596 | \$2,624 | \$2,190 | -4% | -17% |
| Postage and Postage Machine Rental (532) | \$2,935 | \$1,802 | \$2,977 | \$1,391 | -17% | -53% |
| Group Accident Insurance (223) | \$0 | \$0 | \$41 | \$136 | N/A | 229% |
| Dues and Fees (810) | \$874 | \$764 | \$2,134 | \$45 | -52% | -98% |
| Workers Compensation Insurance (225) | \$10,401 | \$9,916 | \$0 | \$0 | -100% | N/A |
| Other General Supplies (615, 660 to 689) | \$0 | \$383 | \$0 | \$0 | N/A | N/A |
| Technology Related Professional Development (748) | \$0 | \$150 | \$0 | \$0 | N/A | N/A |
| Student Instructional Support Total | \$964,283 | \$912,969 | \$868,456 | \$751,628 | -6% | -13% |
| Overhead and Operational | | | | | | |
| Noncertified Salaries (120) | \$751,709 | \$659,140 | \$685,901 | \$698,162 | -2% | 2% |
| Purchased Services; Student Transportation Services (510) | \$379,632 | \$322,161 | \$319,081 | \$327,774 | -4% | 3% |
| Light and Power - Other than Heating and Cooling (625) | \$217,276 | \$209,573 | \$181,056 | \$189,096 | -3% | 4% |
| Group Health Insurance (222) | \$155,230 | \$142,308 | \$130,915 | \$159,251 | 1% | 22% |
| Food Purchases (614) | \$151,467 | \$152,829 | \$157,336 | \$144,687 | -1% | -8% |
| Certified Salaries (110) | \$107,572 | \$105,633 | \$75,870 | \$113,928 | 1% | 50% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$110,566 | \$63,920 | \$65,500 | \$112,302 | 0% | 71% |
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$85,666 | \$84,799 | \$96,137 | \$90,612 | 1% | -6% |
| Heating and Cooling for Buildings - Gas (622) | \$19,123 | \$11,944 | \$48,043 | \$68,599 | 38% | 43% |

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| Tri-Central Community Schools (7935) | FY 2011 | FY 2012 | FY 2013 | FY 2014 | 4 Year Compound Annual Growth Rate | Increase from Previous Year |
|--|----------|----------|----------|----------|------------------------------------|-----------------------------|
| Operational Supplies (611) | \$73,173 | \$65,904 | \$65,401 | \$64,654 | -3% | -1% |
| Public Employees Retirement Fund (214) | \$46,558 | \$48,535 | \$56,296 | \$62,767 | 8% | 11% |
| Social Security-Noncertified Employee Retirement (211) | \$55,542 | \$50,794 | \$50,917 | \$51,796 | -2% | 2% |
| Equipment (730) | \$123 | \$17,578 | \$11,482 | \$27,161 | 285% | 137% |
| Gasoline and Lubricants (613) | \$24,481 | \$21,182 | \$22,611 | \$25,037 | 1% | 11% |
| Workers Compensation Insurance (225) | \$14,947 | \$16,198 | \$25,248 | \$20,253 | 8% | -20% |
| Unemployment compensation (230) | \$11,459 | \$1,872 | \$26,228 | \$18,731 | 13% | -29% |
| Board Members Compensation (115) | \$14,500 | \$14,000 | \$14,000 | \$14,000 | -1% | 0% |
| Purchased Professional and Technical Statistical Services (317) | \$0 | \$0 | \$0 | \$12,000 | N/A | N/A |
| Telephone (531) | \$15,037 | \$14,916 | \$12,159 | \$11,595 | -6% | -5% |
| Other Employee Benefits (241 to 290) | \$29,169 | \$27,583 | \$18,192 | \$11,567 | -21% | -36% |
| Utility Services Water and Sewage (411) | \$18,929 | \$9,091 | \$9,851 | \$9,820 | -15% | 0% |
| Dues and Fees (810) | \$14,383 | \$9,560 | \$9,008 | \$9,745 | -9% | 8% |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$8,564 | \$1,599 | \$9,733 | \$9,556 | 3% | -2% |
| Utility Services Removal of Refuse and Garbage (412) | \$7,466 | \$9,240 | \$9,325 | \$9,320 | 6% | 0% |
| Purchased Professional and Technical Data Processing Services (316) | \$8,010 | \$8,315 | \$8,665 | \$8,705 | 2% | 0% |
| Social Security-Certified Employee Retirement (212) | \$8,267 | \$8,167 | \$5,785 | \$8,645 | 1% | 49% |
| Equipment Purchases over the LEA's Capitalization Threshold (735) | \$0 | \$0 | \$0 | \$5,600 | N/A | N/A |
| Travel (580) | \$5,231 | \$4,532 | \$3,848 | \$5,535 | 1% | 44% |
| Group Life Insurance (221) | \$3,775 | \$3,476 | \$3,368 | \$4,232 | 3% | 26% |
| Other General Supplies (615, 660 to 689) | \$5,184 | \$4,013 | \$2,194 | \$4,112 | -6% | 87% |
| Other Purchased Professional and Technical Services (319) | \$7,449 | \$27,384 | \$1,405 | \$3,396 | -18% | 142% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$0 | \$0 | \$387 | \$3,198 | N/A | > 500% |
| Other Group Insurance - dental, vision, accident, long term disability (224) | \$3,072 | \$3,045 | \$2,856 | \$3,030 | 0% | 6% |
| Advertising (540) | \$1,663 | \$1,639 | \$1,398 | \$3,007 | 16% | 115% |
| Miscellaneous Objects (876 to 899) | \$141 | \$59 | \$847 | \$2,477 | 105% | 193% |
| Tires and Repairs (612) | \$451 | \$1,753 | \$89 | \$1,809 | 42% | > 500% |
| Official Bond Premiums (525) | \$875 | \$437 | \$481 | \$1,395 | 12% | 190% |
| Terminal Leave (125) | \$0 | \$0 | \$4,063 | \$1,362 | N/A | -66% |
| Other Purchased Services (593) | \$796 | \$617 | \$1,126 | \$1,272 | 12% | 13% |
| Computer Hardware (741) | \$0 | \$0 | \$1,790 | \$1,228 | N/A | -31% |
| Severance/Early Retirement Pay (213) | \$1,450 | \$1,785 | \$940 | \$820 | -13% | -13% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$0 | \$0 | \$599 | \$769 | N/A | 28% |
| Other purchased property services (490 to 499) | \$0 | \$0 | \$630 | \$600 | N/A | -5% |
| Postage and Postage Machine Rental (532) | \$1,848 | \$1,525 | \$1,136 | \$518 | -27% | -54% |
| Telecommunications Equipment (745) | \$0 | \$0 | \$223 | \$431 | N/A | 93% |

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|--|--------------------|--------------------|--------------------|--------------------|------------------------------------|-----------------------------|
| Bank Service Charges (871) | \$1,345 | \$1,260 | \$671 | \$401 | -26% | -40% |
| Periodicals (650) | \$718 | \$489 | \$290 | \$399 | -14% | 38% |
| Improvements Other Than Buildings (715) | \$0 | \$0 | \$0 | \$275 | N/A | N/A |
| Purchased Professional and Technical Board of Education Services (318) | \$11,079 | \$2,795 | \$1,463 | \$95 | -70% | -94% |
| Wireless Equipment (743) | \$516 | \$516 | \$167 | \$41 | -47% | -75% |
| Vehicles (731) | \$0 | \$0 | \$24,608 | \$0 | N/A | -100% |
| Public Employees Retirement Fund - optional contributions (217) | \$0 | \$2,942 | \$0 | \$0 | N/A | N/A |
| Printing and Binding (550) | \$203 | \$0 | \$0 | \$0 | -100% | N/A |
| Purchased Property Services; Rentals (440) | \$649 | \$0 | \$0 | \$0 | -100% | N/A |
| Overhead and Operational Total | \$2,375,296 | \$2,135,104 | \$2,169,317 | \$2,325,766 | -1% | 7% |
| Nonoperational | | | | | | |
| Redemption of Principal (831) | \$816,798 | \$896,739 | \$1,370,000 | \$581,543 | -8% | -58% |
| Interest on Bonds or Notes (832) | \$592,818 | \$525,310 | \$677,779 | \$225,895 | -21% | -67% |
| Noncertified Salaries (120) | \$88,838 | \$98,826 | \$91,470 | \$75,547 | -4% | -17% |
| Certified Salaries (110) | \$67,134 | \$44,768 | \$41,160 | \$69,156 | 1% | 68% |
| Purchased Property Services; Rentals (440) | \$0 | \$0 | \$15,341 | \$33,103 | N/A | 116% |
| Purchased Property Services; Repairs and Maintenance Services (430) | \$92,232 | \$107,001 | \$20,611 | \$29,817 | -25% | 45% |
| Connectivity (744) | \$29,716 | \$35,851 | \$33,809 | \$29,379 | 0% | -13% |
| Equipment (730) | \$164,101 | \$97,182 | \$70,772 | \$28,964 | -35% | -59% |
| Computer Hardware (741) | \$58,631 | \$59,637 | \$23,489 | \$12,695 | -32% | -46% |
| Other Purchased Professional and Technical Services (319) | \$39,844 | \$16,351 | \$37,095 | \$9,146 | -31% | -75% |
| Social Security-Noncertified Employee Retirement (211) | \$6,796 | \$7,560 | \$6,998 | \$5,779 | -4% | -17% |
| Teacher Retirement Fund, After 7-1-95 (216) | \$5,421 | \$3,684 | \$3,097 | \$5,549 | 1% | 79% |
| Social Security-Certified Employee Retirement (212) | \$5,061 | \$3,419 | \$3,148 | \$5,290 | 1% | 68% |
| Vehicles (731) | \$0 | \$0 | \$0 | \$4,755 | N/A | N/A |
| Other Technology Hardware (746) | \$0 | \$1,298 | \$9,684 | \$1,964 | N/A | -80% |
| Postage and Postage Machine Rental (532) | \$0 | \$0 | \$300 | \$1,429 | N/A | 376% |
| Other General Supplies (615, 660 to 689) | \$0 | \$0 | \$0 | \$1,425 | N/A | N/A |
| Bank Service Charges (871) | \$0 | \$0 | \$7,066 | \$1,156 | N/A | -84% |
| Purchased Professional and Technical Board of Education Services (318) | \$0 | \$3,707 | \$844 | \$737 | N/A | -13% |
| Teacher Retirement Fund, Prior to 7-1-95 (215) | \$354 | \$177 | \$206 | \$277 | -6% | 34% |
| Miscellaneous Objects (876 to 899) | \$4,739 | \$2,135 | \$2,513 | \$0 | -100% | -100% |
| Official Bond Premiums (525) | \$0 | \$112 | \$0 | \$0 | N/A | N/A |
| are, Application Systems, or Productivity Applications Needed in the Operation of a School (747) | \$41,459 | \$35,954 | \$19,416 | \$0 | -100% | -100% |
| Land and Easements (710) | \$395 | \$0 | \$0 | \$0 | -100% | N/A |

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|---|---------------------|--------------------|--------------------|--------------------|---|------------------------------------|
| Property Insurance, Liability Insurance, and Transportation Insurance (520) | \$102 | \$163 | \$0 | \$0 | -100% | N/A |
| Public Employees Retirement Fund (214) | \$248 | \$0 | \$0 | \$0 | -100% | N/A |
| Nonoperational Total | \$2,014,688 | \$1,939,872 | \$2,434,798 | \$1,123,603 | -14% | -54% |
| Grand Total | \$10,175,543 | \$9,593,436 | \$9,576,258 | \$7,858,572 | -6% | -18% |